

HAND DELIVERY

October 7, 2005

Ms. Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
One South Station
Boston, Massachusetts 02110

**RE: Reply Brief of KeySpan Energy Delivery New England
 D.T.E. 05-40**

Dear Ms. Cottrell:

Enclosed please find the Reply Brief of KeySpan Energy Delivery New England
in regard to D.T.E. 05-40.

Thank you.

Very truly yours,

Thomas P. O'Neill

TPO/lss

Enclosures

cc: Colleen McConnell, Assistant Attorney General
Carol Pieper, D.T.E. Hearing Officer
Andreas Thanos, Assistant Director of Gas Division
Rebecca Hanson, Rate Analyst
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